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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL (L) NO. 494 OF 2005
WITH
NOTICE OF MOTION NO. 1366 OF 2005

The Commissioner of Income Tax ... Appellant

Versus

Mr. Rakesh Sakhsaria ... Respondent

Mr. A.S. Rao for the Appellant.

CORAM: F.I. REBELLO &
J.P. DEVADHAR, JJ.
DATED: OCTOBER 03, 2007

P.C.:

. On behalf of the Revenue, the learned counsel states that he has been informed that the assessee has expired some time in the years 2004. Till date, they have no knowledge of the legal heirs. Considering the above, in our opinion, the motion and appeal as filed stands abated and hence, dismissed as abated.

. We make it clear that it will be open to the Revenue to apply for setting aside the abatement, if in law they are entitled to make such an application.

(J.P. DEVADHAR, J.) **(F.I.REBELLO, J.)**